

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

933P0026

HOUSE BILL NO. 1167

Introduced by: Representative Feinstein and Senators Smidt (Orville), Jerstad, and Katus

1 FOR AN ACT ENTITLED, An Act to exempt the services provided by certified birth doulas
2 and certified postpartum doulas from sales and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 There are exempted from the provisions of this chapter and from the computation of the
7 amount of tax imposed by it, gross receipts from the services provided by a certified birth doula
8 or a certified postpartum doula to a birth mother. The term, certified birth doula or certified
9 postpartum doula, includes any doula who is certified by the Doulas of North America (DONA),
10 Childbirth and Postpartum Professional Association (CAPPa), Association of Labor Assistants
11 and Childbirth Educators (ALACE), or International Childbirth Education Association (ICEA).

12 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
13 follows:

14 There are exempted from the provisions of this chapter and from the computation of the
15 amount of tax imposed by it, the use of services provided by a certified birth doula or a certified



1 postpartum doula to a birth mother. The term, certified birth doula or certified postpartum doula,
2 includes any doula who is certified by Doulas of North America (DONA), Childbirth and
3 Postpartum Professional Association (CAPPA), Association of Labor Assistants and Childbirth
4 Educators (ALACE), or International Childbirth Education Association (ICEA).